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September 24, 2014

**Via ECF & Email (tracey\_mercado@nysb.uscourts.gov)**

The Honorable Allan L. Gropper  
United States Bankruptcy Judge  
U.S. Bankruptcy Court for  
the Southern District of New York  
One Bowling Green  
New York, NY 10004-1408

Re: In re Seth Kaufman  
Case No. 14-10198 (ALG)  
**Status Report**

Dear Judge Gropper:

We represent Mr. Seth Kaufman, the debtor ("Debtor") in the above-referenced chapter 13 case. As directed by Your Honor in an Order dated August 22, 2014, I am filing this Status Report to address the status of this case.

The Debtor has determined to convert the above-referenced chapter 13 case to a chapter 7 case. Enclosed please find a copy of the as filed Request to Convert Chapter 13 Case to One Under Chapter 7, and ECF receipt of the same.

I can be reached at (212) 867-8165 if there are any questions regarding this letter.

Respectfully submitted,



Tedmund Y. Wan

Encls.

cc: Seth Kaufman, Esq. (via e-mail)  
Jody Kava, Esq. (via facsimile 914-328-7299)  
(Counsel for Jeffrey Sapir)